

DONAGHEADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	41,853.19	14,103.94		55,957.13	70,061.07
Charitable activities	3	7.73	254.00		261.73	515.73
Other trading activities	4	245.00	6,000.00		6,245.00	12,245.00
Investment Income	5	611.36	1,218.28		1,829.64	3,047.92
Other	6	200.00			200.00	200.00
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Sale of Investments						
Sale of fixed assets						
Loans Received						
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Total Receipts		42,917.28	21,576.22	0.00	64,493.50	99,194.78
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Payments						
Raising funds	7	740.00				
Charitable activities	8	54,504.85	7,204.65			
Investment costs						
Other (investment)	9					
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Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
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Total Payments		55,244.85	7,204.65	0.00	62,449.50	105,918.95
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Net receipts / (payments)		-12,327.57	14,371.57	0.00	2,044.00	-6,724.17
Transfers between funds						
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Net movement in funds		-12,327.57	14,371.57	0.00	2,044.00	-6,724.17
Funds brought forward		116,815.48	63,210.20		180,025.68	186,749.78
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Funds carried forward	12	104,487.91	77,581.77	0.00	182,069.68	180,025.61

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	116,815.48	63,210.20	0.00	180,025.68	186,749.86
Net movement in funds	-12,327.57	14,371.57	0.00	2,044.00	-6,724.17
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Bank and Cash at end of year	104,487.91	77,581.77	0.00	182,069.68	180,025.69
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Bank & Cash Balances					
Bank Deposit Accounts				55,027.84	54,305.19
Bank Current Accounts				127,041.77	125,720.42
Cash in Hand					
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				182,069.61	180,025.61

Other Assets

Fixed Assets	10		
- Church Premises inc Fixtures, Fittings & Equipment		3,942,647.00	3,492,792.00
- Vehicles			
Investments	11	0.00	20,000.00
Gift Aid receivable on donations		8,707.19	8,468.20
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Liabilities

Loans			
Other			
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Approved by the Kirk Session at a meeting on 11/03/2025 and signed on its behalf by

Rev Robert Orr



Mr Ernest Colhoun



DONAGHEADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2024

1. Accounting Policies

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:	32,912.00	9,874.00		42,786.00	37,316.53
Loose collections	234.00	219.60		453.60	599.76
Donations and gifts	0.00	3,011.26		3,011.26	1,713.00
Gift Aid	8,707.19	999.08		9,706.27	9,944.70
Legacies and bequest				0.00	40,000.00
	41,853.19	14,103.94	0.00	55,957.13	89,573.99

DONAGHEADY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	7.73	254.00		261.73	2,049.78
Fees from weddings and funerals				0.00	
Fundraising events				0.00	
Membership fees				0.00	
Grants				0.00	
	7.73	254.00	0.00	261.73	2,049.78

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	245.00	6,000.00		6,245.00	6,110.00
Trading income				0.00	
	245.00	6,000.00	0.00	6,245.00	6,110.00

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	611.36	1,117.21		1,728.57	1,089.46
General Investment Fund				0.00	
Rents investment properties				0.00	

Other investment income		101.07		101.07	171.55
	611.36	1,218.28	0.00	1,829.64	1,261.01

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims				0.00	
Other income	200.00			200.00	200.00
	200.00	0.00	0.00	200.00	200.00

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
	740.00			740.00	716.00
				0.00	
	740.00	0.00	0.00	740.00	716.00

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	£7,338.75			7,338.75	7,172.00
Presbytery fees	£446.00			446.00	456.00
Ministry and support staff costs	£28,905.18			28,905.18	26,196.87
Congregational running expenses	£15,271.92	4,289.65		19,561.57	46,206.08
Donations to Missions and charities	£2,543.00	2,915.00		5,458.00	5,172.00
Governance costs				0.00	0.00
	54,504.85	7,204.65	0.00	61,709.50	85,202.95

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Investment properties expenses				0.00	20,000.00
	0.00	0.00	0.00	0.00	20,000.00

10. FIXED ASSETS

The congregation owns the Church premises situated at Donagheady and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,942,647 at last renewal date.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2024	2023
	£	£
General Investment Fund		
Property		£20,000.00
Other investments		
	0.00	£20,000.00

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	106,305.00	44,731.59	53,852.47	-9,120.88	-3,550.68	93,633.44
	106,305.00	44,731.59	53,852.47	-9,120.88	-3,550.68	93,633.44
Restricted Funds						
United Appeal	0.00	2,092.00	4,635.00	-2,543.00	2,543.00	0.00
Sabbath School A/C	11,441.96	385.66	644.43	-258.77	5.60	11,188.79
Choir A/C	289.93	0.00	0.00	0.00		289.93
Renovation & Repair A/C	25,363.45	11,038.17	1,622.64	9,415.53	986.58	35,765.56
PW A/C	571.25	115.00	99.00	16.00	15.50	602.75
Bowls A/C	698.05	623.40	559.28	64.12		762.17
Youth & Mini Club A/C	3,863.18	0.00	24.00	-24.00		3,839.18
Pastoral Assistance Fund	25,360.88	4,500.00	0.00	4,500.00		29,860.88
McCrea Clarke	8.00	1.00	5.00	-4.00		4.00
Sale of old Church site	4,029.00	0.00	0.00	0.00		4,029.00
M Hall	1,001.00	0.00	0.00	0.00		1,001.00
Mr H Sheerin Mr W Dunn	1,093.00	0.00	0.00	0.00		1,093.00
	73,719.70	18,755.23	7,589.35	11,165.88	3,550.68	88,436.26
	180,024.70	63,486.82	61,441.82	2,045.00	0.00	182,069.70
Endowment Funds						
Total	180,024.70	63,486.82	61,441.82	2,045.00	0.00	182,069.70